



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

June 9, 2003

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MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER
Cincinnati, OH
Attn: Technical Unit

FROM: Office of Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)

SUBJECT: CC:TEGE:EOEG:ET1 - GENIN-112732-03
Railroad Retirement Act Tax Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion on reconsideration that the following businesses ceased to be employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective December 31, 2002. In an earlier opinion, the RRB concluded that the businesses ceased to be employers under the Acts effective May 17, 2002.

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that _____ and _____ ceased to be employers under the Railroad Retirement Tax Act effective December 31, 2002. Please take the appropriate action regarding these businesses.

Will E. McLeod

cc: